



DEFENSE FINANCE AND ACCOUNTING SERVICE  
INDIANAPOLIS CENTER  
INDIANAPOLIS, IN 46249

DFAS-IN/R

June 16, 2000

MEMORANDUM FOR DIRECTORS, OPERATING LOCATIONS, DFAS-IN  
FINANCE AND ACCOUNTING OFFICERS

SUBJECT: Year-End Instructions for Defense Agencies

The attached instructions, covering fiscal year-end processing for funds being executed by Defense Agencies, i.e., Department 97 funds, are provided for your use.

Point of contact is Ms. Nancy Fairfield, 317-510-3380.

/Signed/

T. J. Heavyside  
Director for Accounting and Finance

Attachment

1. Year-End Instructions

## YEAR-END INSTRUCTIONS FOR DEFENSE AGENCIES

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## **YEAR-END INSTRUCTIONS FOR DEFENSE AGENCIES**

1. Purpose. This memorandum provides fiscal year-end accounting instructions for funds executed by Defense Agencies, i.e., Department 97 funds. Points of Contact (POCs) are at Attachments 1 and 2.

2. New Items for This Year. On February 1, 2000 DFAS-IN reorganized to establish two separate centers, the DFAS Center for Operating Forces - Indianapolis (DFAS-IN/T) and the DFAS Center for Sustaining Forces - Indianapolis (DFAS-IN/R). The year-end accounting reports for Defense Agencies will be managed by DFAS-IN/R.

3. Certification and Assurance Statements.

A. The accounting activity will submit the original hard copy reports and a copy of the assurance statement at Attachment 3 to the allotment/allowance holder. The accounting activity will retain the original assurance statement for audit purposes.

B. The allotment/allowance holder is the Commander or a designated representative (including the civilian equivalent) of an activity or installation who receives an allotment/allowance of funds. The Commander can delegate in writing to a position or named individual (Deputy Commander or civilian equivalent, Chief of Staff, or Director of Resource Management (DRM)/Comptroller. The allotment/allowance holder will certify the installation level reports using the statement at Attachment 4. The allotment/allowance holder is responsible for retaining for audit the original hardcopy reports and accompanying certification statement.

C. After certification by the allotment/allowance holder, the accounting activity will forward a copy of the installation level reports and assurance statements to the applicable Defense Agency or DFAS Center that will consolidate their installation level reports. Agencies/Centers that prepare consolidated reports will provide a copy of the consolidated report and their assurance statement at Attachment 3 to DFAS Center for Sustaining Forces - Indianapolis, Directorate for Customer Service B, Defense Agency Branch (DFAS-IN/RBBC). The address is DFAS Center for Sustaining Forces - Indianapolis, Attn: DFAS-IN/RBBC, 8899

East 56th Street, Indianapolis, IN, 46249-1301. Accounting activities reporting Treasury Index (TI) 97 allotment information directly to DFAS-IN/RBBC for consolidation will provide a copy of the report and their assurance statement at Attachment 3 to DFAS-IN/RBBC. Accounting activities/Defense Agencies/DFAS Centers will retain for audit their assurance statements attesting to the reliability of the financial reports prepared.

D. The Accounting Activity Director (or the Senior Accountant) at the accounting activity submitting General Ledger Reports will attest to the accuracy and correctness of the individual account balances comprising the general ledger trial balance reports using the statement at Attachment 5, and retain the statement for audit purposes.

#### 4. Special Emphasis.

A. Accurate and Timely Reporting. Accurate and timely reporting throughout the year is essential, but is even more critical at fiscal year-end. Make a special effort to provide valid report data on or before established due dates. Late and/or inaccurate reporting reflects poorly on the entire financial community and creates additional workload at a time when there is little flexibility. Accounting activities are responsible to assure that electronic submissions are in total agreement with the certified hardcopy reports. Errors or incomplete submissions may result in re-certification; therefore, please ensure your reporting is accurate and complete.

B. Reimbursable Order Write Down. When both the performing and ordering activities utilize multi-year appropriations, and neither appropriation is expiring, do not write down the reimbursable order. If either the ordering or performing activity use an appropriation (single or multi-year) which is expiring at the end of the fiscal year, you must write down the reimbursable order. For non-federal orders (reimbursable source code (RSC) 9\*\*) that are paid in advance, it is not necessary to write down the reimbursable order unless the performer's funds are expiring.

C. Problem Disbursements. The elimination of problem disbursements continues to be one of the most important initiatives of the Under Secretary of Defense (Comptroller) and the Director of the Defense Finance and

Accounting Service (DFAS). Actively research and correct all problem disbursements in accordance with the following procedures:

(1) Once a problem disbursement reaches 180 days old and has not been resolved, it must be obligated. Use element of expense (EOR) 4810 for obligation of negative unliquidated obligations (NULOs), and EOR 4820 for obligation of unmatched disbursements. Travel advances are not problem disbursements; therefore, do not report them as problem disbursements, and do not obligate them in EOR 4800.

(2) Establish a verified overpayment, erroneous payment, or duplicate payment as a refund receivable when a demand letter has been issued. Establish the refund receivable for travel advances in EOR 4610. Establish the refund receivable for all other payments in EOR 4600. Do not report refunds receivable as problem disbursements, and never obligate them.

(3) Record obligations for approved suspended research transactions in OC 4900. See DoDFMR, Volume 3, Chapter 11 for the procedures to discontinue research.

D. Abnormal Balances/Conditions. In the past, DFAS has been criticized for not footnoting or inadequately footnoting abnormal conditions. Properly footnote, with a detailed explanation, all abnormal balances or conditions contained in the reports outlined in this year-end instruction. Include a written explanation stating the source, the circumstances involved, and actions underway to resolve the condition, and an estimated completion date. Examples include negative unliquidated obligations, negative unobligated balances, debit advances, and negative reimbursement receivables. For AR(M) 1002 and DD COMP(M) 725 reports, footnote abnormal balances at the detail level, not bottom line. Lack of footnotes or vague, generic footnotes are not acceptable.

5. Status Reporting. For reconciliation purposes, prepare Departmental reports AR(M) 1176/SF 133, AR(M) 1002, DD-COMP(M) 725, and the Report on Receivables Due From the Public, at the fiscal year, basic symbol, and four position limit level. Submit the following status reports for year-end:

A. Report on Budget Execution - AR(M) 1176/SF 133

1. Reference the DoD Accounting Manual, Chapter 93, Section B, and Office of Management and Budget (OMB) Circular No A-34 (November 1997). This report shows the status of budgetary resources and related financial information on a consistent basis, in practicable detail. Prepare this report for every appropriation receiving appropriated funds at the four position limit level.

2. The heading of the report will show the DoD Component submitting the report, the title of the appropriation/fund, and the ending date of the period covered by the report. Number the report pages consecutively. Show the page number and number of pages in the basic report. Report all amounts in dollars and cents and do not round.

3. An authorized officer of the DoD Component submitting the report must sign the first sheet of the report in the space provided at the bottom.

4. The AR(M) 1002, DD Comp 725, and SF 225 report totals must reconcile to this report. Attachment 6 lists the validations DFAS-IN/RBBC makes on the report.

B. Appropriation Status by Fiscal Year Program and Subaccounts - AR(M) 1002.

1. Reference the DoD Accounting Manual, Chapter 93, Section E. This report provides budget execution information at the lowest level of detail (budget activity code) with respect to obligation authority, for direct and reimbursable funds.

2. Use a separate sheet for each appropriation/fund account, unless a report for an annual or multiple-year appropriation account consists of a few lines and there is sufficient space on a single sheet.

3. Amounts reported must agree with corresponding information shown on the Report on Budget Execution. Attachment 7 lists the validations DFAS-IN/RBBC makes on the report.

C. Report of Reimbursable Transactions - DD COMP(M) 725.

1. The requirement to submit the report to DFAS-IN/R is still in effect.

2. Reference the DoD Accounting Manual, Chapter 93, Section F. This report provides budget execution information with respect to reimbursable transactions in terms of their sources and the fiscal year programs being executed. Submit this report for all appropriations with funded programs, including expired appropriations.

3. Accounting records maintained in accordance with the standards contained in the DoDFMR, Volume 14, are the basis for reporting the applicable appropriation and fund accounts.

4. Amounts reported must agree with corresponding data shown on the related Report on Budget Execution. Attachment 8 lists the validations DFAS-IN/RBBC makes on the report.

D. Report on Obligations - SF 225.

1. The requirement to submit the report to DFAS-IN/R is still in effect.

2. Reference the DoD Accounting Manual, Chapter 93, Section D. This is a yearly report on obligations by object class and related summary data. The Office of the Deputy Comptroller uses this report to project the economic effect of U.S. Government transactions in advance of the related outlays. Do not report deposit fund accounts on the SF 225.

3. Prepare a separate report for each reportable basic symbol. Consolidate information for the annual and multiple-year accounts under the same basic symbol or fund title. Round amounts to the nearest thousand.

4. Dollar amounts should be consistent with amounts reported on the Report on Budget Execution. Attachment 9 lists the validations DFAS-IN/RBBC makes on the report.

E. Supplementary Schedule of Recoveries of Prior Year Obligations.

1. Prepare this report in accordance with the DoD Accounting Manual, Chapter 93, Section E, paragraph 8. This



information by budget activity and project, on recoveries of prior year obligations in no-year, unexpired, and expired appropriation accounts is needed annually for budget preparation purposes. Submit a supplementary schedule by budget activity code and project as of September 30th of each year.

2. Report direct and reimbursable recoveries for both unexpired and expired years. Identify all direct recoveries by a budget activity code. Lines 4A and 4B of the AR(M) 1176 or line 4A of the SF 133 must equal the total supplementary schedule by budget activity code.

F. Report on Receivables Due from the Public and Direct and Guaranteed Loans Reported by Agency and Program Due From the Public.

1. Prepare the reports in accordance with the DoDFMR, Volume 6, Chapter 5, and the Treasury Financial Manual.

2. The Report on Guaranteed Loans provides an analysis of the amount of loans receivable, plus an analysis of the outstanding contingent liability for guaranteed loans. Use general ledger account code (GLAC) balances Loans Receivable (1350) and Allowance for Loss-Loans Receivable (1359) to prepare this report. You may use subaccounts to separate direct loans from guaranteed loans. Analyze GLAC balances for Loans Receivable-Public-Current (1353), Loans Receivable-Public-Noncurrent (1354), and Allowance for Loss-Loans Receivable (1359) prior to preparing the report. Report all amounts in whole dollars.

3. The Report on Receivables Due from the Public provides advice to agency managers on the status of receivables and credit management efforts. Use GLACs Accounts Receivable-Public-Current (1313), Accounts Receivable-Public-Noncurrent (1314), Refunds Receivable-Public (1316), Allowance for Loss on Accounts Receivable (1319.2), and Claims Receivable-Public (1320) to report the accounts receivable balances, and use GLACs Loans Receivable-Public-Current (1353), Loans Receivable-Public-Noncurrent (1354), and Allowance for Loss-Loans Receivable (1359) to report the loans receivable balances. Analyze these accounts prior to preparing the report. Report all amounts in whole dollars.

a. Each Military Department and Defense Agency must prepare a consolidated schedule. Show all public receivables on the consolidated schedule, including those due from foreign, State, and local governments. Prepare a memorandum to show amounts due the U.S. Government as a result of audits. This report is due by the 18th workday of October. Report the information by FY, basic symbol, and limit. Defense Agencies with no receivables must submit a negative report.

b. Report all amounts representing public receivables due and payable as receivables, even if the amount is subject to change through administrative appeal or litigation.

#### 6. General Ledger Trial Balance Reporting.

A. Reference DFAS-IN-AAZ memorandum dated October 14, 1998, subject: General Ledger Reporting for the Department 97 Appropriations (see DFAS-IN CFO web page <http://dfas4dod.dfas.mil/centers/dfasin/ddao/cfo>), and Under Secretary of Defense, Comptroller memorandum dated November 30, 1995, Subject: Consolidation of CFO Financial Statements for FY 1996 Defense-wide Functions. POCs are Mr. George Hale (Financial Reporting/CFO Statements), 317-510-6352 or DSN 699-6352; Mr. Andy Hasler (File Transfer Protocol (FTP) requirements), 317-510-2046 or DSN 699-2046; Mr. Keith Welk (Operations/Quarterly Trial Balance Reporting), 317-510-2670 or DSN 699-2670.

B. In accordance with the October 14, 1998, memorandum, Defense Agencies and other TI-97 reporting entities must submit to DFAS Center for Sustaining Forces - Indianapolis, Directorate for DFAS Corporate Operations, CFO Division (DFAS-IN/RCBD) quarterly and year-end general ledger trial balances using the DoD Uniform Chart of Accounts and the prescribed reporting format. Report budgetary and proprietary trial balances. Do not use summary accounts. Specifically, do not use the summary expense account 6100, but break out expenses into their various components [Personnel Compensation-Civilian (6111), Personnel Compensation-Military (6112), Transportation of Things (6117), etc.]. Report all amounts using dollars and cents with no decimals or commas. Right justify the amount field and use a minus (-) sign at the beginning of the amount field for credit amounts. Report the GLAC field left justified. Balance the trial balance submission to the penny,

and submit the electronic file using the following structure: Text File, ASCII, Fixed Width. Do not submit general ledger accounts with zero amounts as this adds unnecessary bulk to the general ledger submissions.

C. DFAS-IN/RCBD will use the year-end trial balances to prepare the Other Defense Organizations Chief Financial Officer (CFO) Financial Statements. In addition, DFAS-IN/RCBD will use selected trial balances to prepare auditable financial statements for the Defense Advanced Research Projects Agency, the Ballistic Missile Defense Organization, and the Defense Threat Reduction Agency. DFAS-IN/RCBD will also use the year-end trial balances (plus adjustments) to report year-end Other Defense Organizations Adjusted Trial Balances to the Department of Treasury via the Federal Agency Centralized Trial Balance System (FACTS). The Treasury will include this data in the Financial Report of the United States Government. The Other Defense Organization CFO Statements also form a material part of the DoD Agency-Wide CFO Statements. Deviance from these reporting requirements may cause major delays and material misstatements in the Other Defense Organizations CFO Statements.

D. Prior to submitting the year-end trial balances, Defense Agencies and other TI-97 reporting entities should apply the following validation checks:

1. Identify and correct abnormal balances (i.e., credit balances in asset accounts or debit balances in liability or equity accounts).
2. Review functional relationships between accounts (e.g., if reporting intra-governmental accounts receivable, do not submit an intra-governmental allowance for loss on accounts receivable). If reporting accumulated depreciation, also report depreciation expense for the reporting year.
3. Submit trial balances in a preclosing state. Do not post amounts to the 3320 series of accounts, Net Results of Operations. However, report Fund Balance with Treasury and Unexpended Appropriations as of September 30th.
4. Report intra-governmental activity using RSCs in the field provided. Identification of intra-DoD and intra-governmental accounts is critical to preparing the DoD consolidated Financial Statements. This identification also

assists DFAS-IN/RCBD when reporting intra-governmental accounts to the U.S. Treasury for elimination from the Financial Report of the U.S. Government.

5. Reconcile the fiscal year-end proprietary trial balances to your September 30, 2000 certified budget execution Reports prior to submission to DFAS-IN/RCBD. Specific instructions can be found on the DFAS-IN CFO web page:  
<http://dfas4dod.dfas.mil/centers/dfasin/ddao/cfo>.

6. Ensure that changes in assets, liabilities, and equity from FY 99 to FY 00 are accounted for in expense, revenue, gains, losses, prior period adjustments, or transfer accounts.

E. Federal Agency Centralized Trial Balance System (FACTS). DFAS-IN/RCBD is responsible for reporting TI-97 Adjusted Trial Balances to the Department of the Treasury via FACTS. DFAS-IN/RCBD will use the year-end trial balances as the basis for TI-97 FACTS reporting. However, Defense Agencies and other TI-97 reporting entities may submit adjustments to their trial balances. Submit adjustments based on Principal Staff Assistant review of TI-97 CFO Statements to DFAS-IN/RCBD no later than December 7, 2000. Submit adjustments based on audit recommendations to DFAS-IN/RCBD no later than January 17, 2001. Submit the adjustments as journal entries to the general ledger using the DoD Uniform Chart of Accounts. Identify the fiscal year, appropriation, and limit in the adjustments, and include supporting documentation. Fax adjustments to Mr. Dave Martin, 317-510-3050, or DSN 699-3050. The phone numbers are 317-510-2592 or DSN 699-2592.

F. Notes Report. In addition to year-end trial balances, Defense Agencies and other TI-97 reporting entities will submit supporting notes. It is essential that DFAS-IN/RCBD receive these notes in order to prepare complete and accurate financial statements for the Defense Agencies and to forward the information to Treasury for inclusion in the U.S. Government Financial Statements. The format for the Notes report can be found in the Treasury Financial Manual, Transmittal Letter (T/L) #586, Appendix 1. T/L #586 can be found on the Treasury's Financial Management Services Web site, <http://www.fms.treas.gov/cfs/dev/index.html> or see the DFAS-IN CFO web page for the most recent FACTS Notes guidance. TI-97 reporting entities will submit Notes consolidated by

Defense Agency and should not submit a Note report by each appropriation and limit or sub-allocation.

7. Defense Working Capital Fund (DWCF) Reporting.

A. Defense Working Capital Fund Accounting Report (M) 1307.

1. Reference the DoDFMR, Volume 11B, Chapter 70. The total report package includes the following:

- a. Statement of Financial Position.
- b. Statement of Cash Flows.
- c. Statement of Operations and Changes in Net Position.

2. Reconcile the statements to the Report on Budget Execution. Footnote all abnormal balances. Provide a copy of the customer acceptance for each business area. Report amounts in thousands of dollars.

B. Attachments 10 through 12 list the edits, checks, and validations DFAS-IN/RBBC makes on the remaining DWCF status reports.

8. Canceling Expired Appropriations.

A. Public Law 101-510, National Defense Authorization Act for Fiscal year 1991, implemented procedures for canceling accounts. Cancel all accounts with a positive unexpended cash balance that expired for obligation purposes (see Attachment 13) on or before September 30, 1995, by September 30, 2000, in accordance with the Public Law 101-510. Accounts with a negative cash balance cannot be canceled in accordance with Treasury's guidance. DFAS Centers and Defense Agencies reporting AR(M) 1176/SF 133 appropriations that are canceling must keep their books open if the total unobligated available and unavailable plus the total obligated balance, net EOP, equate to a negative amount (lines 8 plus 9 plus 13 of DD Form 1176, or lines 9 plus 10 plus 14 of the SF 133). If the canceling appropriation has a negative unexpended cash balance, continue submitting all outgoing departmental reports (i.e., 1176/133, 1002 and 725). DFAS-IN will notify DFAS Centers and Defense Agencies when an appropriation with a

negative cash balance has been restored to a positive status and is scheduled to be canceled by Treasury. Key policy provisions include the following:

1. Canceling an obligated balance does not relieve the U.S. Government of its legal liability to pay or maintain records for services rendered or products delivered. Accounting records are the official financial status of the account. An audit trail must remain intact after accounts cancel to support the existing liability against future appropriations. The audit trail must identify the original year of the appropriation. Disbursements made from unexpired funds to liquidate these liabilities must cite the year of the original appropriation and cannot exceed the unexpended balance of the canceled appropriation or 1 percent of the current year appropriation, whichever is less.

2. Treasury requires footnoting certified reports for pending payments for obligated balances canceled and paid during the following fiscal year. At year-end include a supplemental schedule with the certified reports for any pending payments of canceled obligations that will be made in the following fiscal year out of current (unexpired) funds. Identify the accounts charged, amount charged to each account, and the purpose of the payments.

B. Receivables are equal to earnings minus collections. Review canceling receivables before year-end to ensure they are valid and collectable.

C. Expedite the processing of uncleared transactions for others, transactions by others, and interfund charges for canceling account balances. This includes prompt identification and processing of canceling account transactions on incoming transmittals.

D. Make payments pertaining to canceled appropriations from unexpired accounts. You cannot roll funds received this fiscal year to pay for canceled appropriation liabilities into next fiscal year. Obligate and disburse the funds or return them prior to September 30th. You do not have to return multi-year appropriation funds that are not in the last year of their period of fund availability. Establish budget activity codes for canceled appropriations to provide an in-out procedure to process obligations, payments, and adjustments. These budget activity codes cannot have

unobligated or unliquidated obligation balances in expired appropriations.

E. The following conditions are not acceptable during September processing for canceling appropriations. Correct these errors before submitting reports:

1. Negative unliquidated obligations at budget activity code level.
2. End-of-period unliquidated obligations or reimbursement receivables for undistributed disbursements or collections.
3. Negative unobligated balances caused by accounting errors.
4. Reimbursements receivable for unearned revenue.
5. Credit undelivered orders.
6. Credit unfilled orders. Adjust earnings or orders when correcting unfilled orders.
7. Credit accounts payable.
8. End-of-period advances (positive or negative values).

9. Property Accounting.

A. Ideally, property accountability systems automatically interface with general ledger accounting systems for financial reporting of inventory and personal property. However, where a direct system interface is not present, obtain the financial inventory and personal property balances from the accountable property officers and post them to the applicable general ledger accounts for trial balance reporting to DFAS-IN/RCBD.

B. Designated personnel at the accounting activities and accountable officers should be cognizant of significant changes in dollar amounts from the previous reporting period and be able to explain the reason for the change. We consider significant to be any variance that exceeds plus or minus 20% of the previously reported balance. In addition, designated personnel should analyze general ledger account balances to determine if balances are abnormal, have the proper accounting classification, are properly reported to the correct general ledger account, and are accurate.

c. Obtain customer certifications attesting to the accuracy of amounts reported for personal property (equipment) and inventory on feeder reports used in updating the fiscal year-end general ledger trial balance. DFAS-IN/RDA will provide year-end property reporting instructions under separate cover.



**SCHEDULE OF REPORT DUE DATES  
FOR DEFENSE AGENCY REPORTS TO DFAS-IN**  
**NOTE: Dates shown are not calendar dates but workdays.**

| REPORT  | DUE DATE                      | POC AT DFAS-IN    | COMMERCIAL   | E-Mail                    |
|---|-------------------------------|-------------------|--------------|---------------------------|
| Installation 112, 218, allotment ledger, DBT, 1058, misc allot rpts   | 2400 EST, 5th Workday of Oct  | Ms. Bertha Murray | 317-510-2583 | bertha.murray@dfas.mil    |
| DD Form 1176/SF 133   | 2400 EST, 13th Workday of Oct | Ms. Bertha Murray | 317-510-2583 | bertha.murray@dfas.mil    |
| DWCF AR(M) 1307   | 2400 EST, 13th Workday of Oct | Ms. Laurie Canada | 317-510-2634 | laurie.canada@dfas.mil    |
| AR(M) 1002  | 1200 EST, 17th Workday of Oct | Ms. Bertha Murray | 317-510-2583 | bertha.murray@dfas.mil    |
| Schedule of Recoveries of PY Obligations                              | 1200 EST, 19th Workday of Oct | Ms. Lynne Carey   | 317-510-2603 | lynne.carey@dfas.mil      |
| DD-COMP(M) 725  | 1200 EST, 17th Workday of Oct | Ms. Bertha Murray | 317-510-2583 | bertha.murray@dfas.mil    |
| SF 225  | 1200 EST, 20th Workday of Oct | Ms. Bertha Murray | 317-510-2583 | bertha.murray@dfas.mil    |
| Report on Receivables Due From the Public, Report on Guaranteed Loans | 1200 EST, 18th Workday of Oct | Mr. Dave Blamey   | 317-510-6187 | dave.blamey@dfas.mil      |
| Year-End General Ledger Trial Balances & Supporting Notes             | 1200 EST, 1st Workday of Nov  | Mr. Keith Welk    | 317-510-2670 | keith.welk@dfas.mil       |
| DD 1506, DD 1761  | 1200 EST, 1st Workday of Nov  | Ms. Alma Long     | 317-510-6346 | alma.long@dfas.mil        |
| Notes Report  | 1200 EST, 1st Workday of Nov  | Mr. Dave Martin   | 317-510-2592 | david.martin@dfas.mil     |
| Problem Disbursement Report   | 1200 EST, 13th Workday of Oct | Ms. Chris Barnes  | 317-510-4624 | christine.barnes@dfas.mil |
| DWCF SF 133   | 13th Workday of Oct           | Ms. Laurie Canada | 317-510-2634 | laurie.canada@dfas.mil    |
| DWCF Supplemental Report of Federal and Non-Federal Orders Received   | 15th Workday of Oct           | Ms. Laurie Canada | 317-510-2634 | laurie.canada@dfas.mil    |
| DWCF Report on Receivables Due From the Public                        | 17th Workday of Oct           | Ms. Laurie Canada | 317-510-2634 | laurie.canada@dfas.mil    |
|   |                               |                   |              |                           |

**SCHEDULE OF REPORT DUE DATES  
FOR DFAS CENTER REPORTS TO DFAS-IN**  
**NOTE: Dates shown are not calendar dates but workdays.**

| REPORT   | DUE DATE                         | POC AT DFAS-IN    | COMMERCIAL   | E-Mail                        |
|--|----------------------------------|-------------------|--------------|-------------------------------|
| DD Form 1176/SF 133  | 2400 EST, 13th<br>Workday of Oct | Ms. Bertha Murray | 317-510-2583 | bertha.murray@dfas.mil        |
| AR(M) 1307   | 2400 EST, 13th<br>Workday of Oct | Ms. Laurie Canada | 317-510-2634 | laurie.canada@dfas.mil        |
| AR(M) 1002   | 1200 EST, 18th<br>Workday of Oct | Ms. Bertha Murray | 317-510-2583 | bertha.murray@dfas.mil        |
| Schedule on Recoveries of PY<br>Obligations                                  | 1200 EST, 20th<br>Workday of Oct | Ms. Lynne Carey   | 317-510-2603 | lynne.carey@dfas.mil          |
| DD-COMP(M) 725   | 1200 EST, 18th<br>Workday of Oct | Ms. Bertha Murray | 317-510-2583 | bertha.murray@dfas.mil        |
| SF 225   | 1200 EST, 23rd<br>Workday of Oct | Ms. Bertha Murray | 317-510-2583 | bertha.murray@dfas.mil        |
| Report on Receivables Due<br>From the Public & Report on<br>Guaranteed Loans | 1200 EST, 18th<br>Workday of Oct | Mr. Dave Blamey   | 317-510-6187 | dave.blamey@dfas.mil          |
| Year-End General Ledger<br>Trial Balances & Supporting<br>Notes              | 1200 EST, 1st<br>Workday of Nov  | Mr. Keith Welk    | 317-510-2670 | keith.welk@dfas.mil           |
| DD 1506, DD 1761   | 1200 EST, 1st<br>Workday of Nov  | Mr. Alma Long     | 317-510-6346 | alma.long@dfas.mil            |
| Notes Report   | 1200 EST, 1st<br>Workday of Nov  | Mr. Dave Martin   | 317-510-2592 | david.martin@dfas.mil         |
| Problem Disbursement Report  | 1200 EST, 13th<br>Workday of Oct | Ms. Chris Barnes  | 317-510-4624 | christine.barnes@dfas.<br>mil |
| DWCF SF 133  | 13th Workday of Oct              | Ms. Laurie Canada | 317-510-2634 | laurie.canada@dfas.mil        |
| DWCF Supplemental Report of<br>Federal and Non-Federal<br>Orders Received    | 15th Workday of Oct              | Ms. Laurie Canada | 317-510-2634 | laurie.canada@dfas.mil        |
| DWCF Report on Receivables<br>Due From the Public                            | 17th Workday of Oct              | Ms. Laurie Canada | 317-510-2634 | laurie.canada@dfas.mil        |
|  |                                  |                   |              |                               |

## ASSURANCE STATEMENT

(LETTERHEAD)  
ASSURANCE OF YEAR-END FINANCIAL REPORTS  
SEPTEMBER 30, XXXX

(LIST OF BASIC SYMBOL & LIMITS BEING CERTIFIED)

I hereby attest that the information reported, based on transactions received, is a complete, consistent, and verifiable compilation of amounts contained in official accounting records and agrees with the General Ledger Trial Balance. The information is presented fairly in conformity with generally accepted DoD accounting procedures, applicable regulations and governing laws. Any adjustments made are accurate and proper.

DATE: (DATE SIGNED)  
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)  
TITLE: (TITLE OF POSITION)

### EXPLANATION

THIS ASSURANCE STATEMENT WILL BE USED BY THE ACCOUNTING ACTIVITY TO THE ALLOTMENT HOLDER AND AGENCIES PREPARING THEIR CONSOLIDATED REPORTS. IT WILL ALSO BE USED BY AGENCIES PREPARING CONSOLIDATED REPORTS FOR DFAS-IN/RBBC AND INSTALLATIONS UNDER DIRECT REPORTING TO DFAS-IN/RBBC.

**ALLOTMENT HOLDER CERTIFICATION STATEMENT**

(LETTERHEAD)  
CERTIFICATION OF YEAR-END FINANCIAL REPORTS  
SEPTEMBER 30, XXXX

(LIST OF BASIC SYMBOL & LIMITS BEING CERTIFIED)

I hereby certify that the amounts shown in this report are correct. All known transactions meeting the criteria of 31 U.S.C. 1501 (A) have been obligated and are so reported.

DATE: (DATE SIGNED)  
SIGNED: (SIGNATURE OF CERTIFYING OFFICIAL)  
TITLE: (TITLE OF POSITION)

**EXPLANATION**

THIS CERTIFICATION WILL BE USED BY ALLOTMENT HOLDERS TO  
CERTIFY THEIR INSTALLATION ALLOTMENT REPORTS

## GENERAL LEDGER ASSURANCE STATEMENT

(LETTERHEAD)

ASSURANCE OF GENERAL LEDGER TRIAL BALANCE  
SEPTEMBER 30, XXXX

I hereby attest, based on transactions received, that the general ledger trial balances are correct and agree with the certified status reports. Balances are supported by subsidiary records for all budgetary, asset, liability, equity, revenue and expense accounts. The general ledger trial balances have been reconciled to appropriate subsidiary ledgers, as required.

DATE: (DATE SIGNED)

SIGNED: (SIGNATURE OF ASSURING OFFICIAL)

TITLE: (TITLE OF POSITION)

ADDRESS AND TELEPHONE NUMBER

(LIST OF BASIC SYMBOLS & LIMITS BEING PROVIDED)

| EXPLANATION  |
|--|
| THIS ASSURANCE STATEMENT WILL BE SIGNED BY THE ACCOUNTING ACTIVITY. GENERAL LEDGER TRIAL BALANCES WILL BE SUBMITTED DIRECTLY FROM THE ACCOUNTING ACTIVITY TO DFAS-IN/RCBD. |

**CHECKLIST FOR  
DD FORM 1176 -- REPORT ON BUDGET EXECUTION BALANCES  
BROUGHT FORWARD**

|  |
|--|
| Make sure all balances brought forward from the previous year remain the same. |
|--|

| Current Line | = | September 30 Balances Brought Forward   |
|--------------|---|---|
| Line 2A      | = | Line 8 (Total Unobligated Balances Available)<br>plus Line 9 (Total Unobligated Balances Not Available) |
| Line 11A     | = | Line 13A (Total Gross Unpaid Obligations)   |
| Line 11B     | = | Line 13B (Total Uncollected Reimbursable Orders)  |
| Line 11      | = | Line 13 (Total Obligation Balance, Net)   |
| Line 15C     | = | Line 15A (Net Accounts Payable, EOP)  |

Edit Checks Performed:

Department  
Appropriation  
Line Number  
Accounting Date  
Submitter

Validation Checks Performed:

Current Year Lines Positive - 3A, 3B, 14A, 14B  
 Prior Year Lines Positive - 4A, 4B  
 All Years Positive - 7A, 7B, 8A, 8D, 13A1, 13A2, 13B1, 13B3  
 Line 13B3 > Line 13B2  
 All Years Negative - Lines 13A3, 13B2  
 Line 6 > Line 7  
 Line 6 = Line 10  
 Lines 11A + 7 - 4 - 14A = Line 13A  
 Sep 30 (Line 13B1 + Line 13B2) plus Current year (Line 3A - Line 14B)  
       = Line 13B1 - 13B2  
 Sep 30 Line 13B3 + Current Year Line 3B = Current Year Line 13B3  
 Lines 13A2 + 13A3 - 13B1 - 13B2 = Line 15A  
 Line 3C/8C = 0

**CHECKLIST FOR  
AR(M) 1002 -- APPROPRIATION STATUS BY FY PROGRAM AND  
SUBACCOUNTS REPORT**

| AR(M) 1002 REPORT  | DD FORM 1176 REPORT                 |
|--|-------------------------------------|
| Column C (Funds available for Oblig in CFY)  | Line 6 minus Line 4                 |
| Column D (Avail for Oblig to End of Qtr)   | Line 7 plus Line 8<br>minus Line 8B |
| Column E (CFY Obligations)   | Line 7 minus Line 4                 |
| Column F (Unliq Oblig brought forward/transferred)   | Line 11A                            |
| Column G (CFY Disbursements)   | Line 14A                            |
| Column H (Unliq Oblig, EOP)  | Line 13A                            |
| Column I (Total Unoblig Balance)   | Line 8 plus Line 9                  |
| Are Columns H and I positive?  |                                     |
| Column I should be greater than Column J   |                                     |
| No credit amounts in Columns E & G for current year  |                                     |
| Column F Advance equals 30 Sep Column H  |                                     |
| Column B equals 30 Sep Column B plus or minus<br>current year funding and/or order changes |                                     |
| Column C equals 30 Sep Column I plus or minus<br>current year funding and/or order changes |                                     |
| Column H (Advances section)  | Line 13A3                           |
|  |                                     |

Edit Checks Performed:

Department  
Appropriation/Budget Activity Code (BAC)  
Accounting Date  
Submitter

**CHECKLIST FOR  
DD-COMP(M) 725 -- REPORT OF REIMBURSABLE TRANSACTIONS  
(REIMBURSEMENTS)**

| DD-COMP(M) 725 REPORT   | DD FORM 1176 REPORT |
|---|---------------------|
| Column B (Brought forward Receivables)                          | 30 Sep Line 13B1    |
| Column C (Brought forward Unfilled Orders)                      | 30 Sep Line 13B3    |
| Column D (Total Reimbursements Anticipated)                     | Line 3              |
| Column E (Total Reimbursements Earned)                          | Line 3A             |
| Column F (Change in Unfilled Customer Orders)                   | Line 3B             |
| Column G (Anticipated Orders)                                   | Line 3C             |
| Column H (Collections)  | Line 14B            |
| Column I (Reimbursements Receivable, EOP)                       | Line 13B1           |
| Column J (Unfilled Customer Orders, EOP)                        | Line 13B1           |
| Are all amounts in current year positive, except undistributed? |                     |
| Is total of Column I positive, except undistributed?            |                     |
| Is the total of Column J positive?                              |                     |
|   |                     |

Edit Checks Performed:

Department  
Appropriation/Reimbursement Source Code (RSC)  
Accounting Date  
Submitter



**CHECKLIST FOR  
SF 225 -- REPORT ON OBLIGATIONS**

| SF 225 REPORT   | DD FORM 1176 REPORT                                 |
|---|---|
|   |   |
| Section I Total Gross Obligations by<br>Object Class (Unexpired only) | Line 7  |
| Section II Total (All unexpired years<br>only)                        | Line 3A plus Line 3B plus Line 4                    |
| Does Section III equal Section I minus<br>Section II?                 |   |
| Section IV  | Sum of all Line 7's less Line 4's<br>(Expired only) |
| Section V   | Line 13 (All fiscal years)                          |
|   |   |

Edit Checks Performed:

Department  
Appropriation  
Accounting Date  
Submitter  
Object Class

**GENERAL FUNDS AND DWCF CHECKLIST FOR  
SF 133 -- REPORT ON BUDGET EXECUTION BALANCES BROUGHT FORWARD**

Make sure all balances brought forward from the previous fiscal year-end remain the same.

| Current SF133 | = | September 30 Balances Brought Forward   |
|---------------|---|---|
| Line 2A       | = | Line 9 (Unobligated Balance) (plus)<br>Line 10 (Unobligated Balance Not Available)  |
| Line 12       | = | (Gross Unpaid Obligations = 30 Sep PY<br>lines: 14C + 14D) (plus) (Uncollected<br>Reimbursable Orders = 30 Sep PY: 14A + 14B) |

**Validation Checks Performed:**

Current Year Lines Positive - 15A  
 Current Year Lines Negative - 15B, 3B1  
 Prior Year Lines Positive - 4A  
 All Years Positive - 8A, 8B, 14C, 14D  
 All Years Negative - 14A, 14B  
 Line 6D = Credits Only  
 Line 7 = Line 11

Gross Unpaid Obligations (14C + 14D) = -4A + 8 + 30 Sep Gross Unpaid  
 Obligations + Obligations Transferred - 15A.

Uncollected Reimbursable Orders (14A + 14B) = (3A + 3B + 30 Sep  
 Uncollected Reimbursable Orders + Reimbursables Transferred + 15B) \*-1.  
 (Current year only)

**DWCF SUPPLEMENTAL REPORT OF  
FEDERAL AND NON-FEDERAL ORDERS RECEIVED  
(REPLACES DD-COMP(M) 725 -- REPORT OF REIMBURSABLE  
TRANSACTIONS)**

Format:

| Appropriation | Limit | FY | Federal Orders | Non-Federal<br>Orders |
|---------------|-------|----|----------------|-----------------------|
|               |       |    | \$000          | \$000                 |
|               |       |    |                |                       |
|               |       |    |                |                       |
|               |       |    |                |                       |

## Attachment 11

**DWCF CHECKLIST FOR  
SF 225 -- REPORT ON OBLIGATIONS**

| <b>SF 225 REPORT</b>   | <b>SF133 REPORT</b>              |
|--|----------------------------------|
|  |                                  |
| Section I Total Gross Obligations by Object Class (Unexpired only) | Line 8                           |
| Section II Total (All unexpired years only)                        | Line 3A plus Line 3B plus Line 4 |
| Does Section III equal Section I minus Section II?                 |                                  |
| Section IV   | = 0                              |
| Section V  | Line 14                          |

# **APPROPRIATION CANCELATION DATES**

| FY | 1 YEAR     | 2 YEAR     | 3 YEAR     | 5 YEAR     |
|----|------------|------------|------------|------------|
| 90 |            |            |            |            |
| 91 |            |            |            | SEP 30, 00 |
| 92 |            |            |            | SEP 30, 01 |
| 93 |            |            | SEP 30, 00 | SEP 30, 02 |
| 94 |            | SEP 30, 00 | SEP 30, 01 | SEP 30, 03 |
| 95 | SEP 30, 00 | SEP 30, 01 | SEP 30, 02 | SEP 30, 04 |
| 96 | SEP 30, 01 | SEP 30, 02 | SEP 30, 03 | SEP 30, 05 |
| 97 | SEP 30, 02 | SEP 30, 03 | SEP 30, 04 | SEP 30, 06 |
| 98 | SEP 30, 03 | SEP 30, 04 | SEP 30, 05 | SEP 30, 07 |
| 99 | SEP 30, 04 | SEP 30, 05 | SEP 30, 06 | SEP 30, 08 |
|    |            |            |            |            |
|    |            |            |            |            |

